
DIGEST

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Hazel

HB No. 639

Abstract: Provides requirements for tax elections called by political subdivisions.

Present law establishes the requirements for special tax elections called by political subdivisions.

Present law requires tax propositions submitted to the voters to contain certain information about the tax the voters will decide upon. Such required information includes the rate of the tax, the duration of the tax, and the purpose of the tax. Proposed law retains present law. Proposed law further requires that the proposition also state the rate of any proposed increase.

Present law requires the political subdivision calling an election on tax, bond, or debt to advertise such election for a required amount of time prior to the election itself. Present law sets forth the required content of such notice. Proposed law retains present law. Proposed law further provides that if such notices are relative to increases in tax rates or millages, in addition to other requirements contained in present law, the notice must also state the proposed increase in the millage rate or percentage of sales tax.

Effective Jan. 1, 2011.

(Amends R.S. 18:1284(C) and 1285(A)(1))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill.

1. Removed references to "special" taxes.
2. Removed the requirement that the statements in the resolutions, propositions, and notices regarding the rate, object, and purpose of the tax be clear.
3. Added a special effective date.

House Floor Amendments to the engrossed bill.

1. Replaced reference to the levy or increase of "special" taxes in both present law and proposed law, which references had been removed by committee amendment.

